

## REMARKS

This Response is submitted in reply to the Office Action dated July 31, 2007. The Director is authorized to charge any fees which may be required, or to credit any overpayment to Deposit Account No. 02-1818. If such a withdrawal is made, please indicate the Attorney Docket No. 112701-446 on the account statement.

In the Office Action, the Patent Office asserts that Applicants' response filed on April 26, 2007 is not fully response to the prior Office Action dated January 12, 2007 because Applicants allegedly failed to distinctly and specifically point out the supposed errors in the Examiner's action. More specifically, the Patent Office asserts that Applicants have only chosen to repeat a portion of the claim in the arguments without distinctly and specifically indicating how the prior art differs from the claims.

Applicants respectfully submit that in the Office Action dated January 12, 2007 the Patent Office failed to even provide support for any of the elements of the present claims in *Yoakim*. Instead, the Patent Office merely states that the *Yoakim* clearly anticipates the present claims and nothing more. As a result, Applicants do not know what the Patent Office considers as equivalent elements of the present claims within *Yoakim*.

Moreover, Applicants previously pointed out in the previous response that *Yoakim* fails to disclose or suggest the elements of at least one individual and at least one second set of at least two resistors that are electrically linked together as required, in part by Claims 1 and 17-18. Other than stating this, Applicants do not know how much more specifically they can point out what *Yoakim* fails to disclose.

Because Applicants have specifically pointed out elements not disclosed by *Yoakim* in the response filed April 26, 2007, Applicants respectfully submit that the Patent Office has the burden of at least attempting to show where these elements are disclosed by *Yoakim*. Nevertheless, in an attempt to respond to the current Office Action, Applicants respectfully submit *Yoakim* is directed to a liquid heating module that comprises an electrical resistor located on a first outer part of the tube for preheating liquid flowing through the tube and an additional electrical resistor located on a second outer part of the tube for temperature adjustment of the liquid flowing through the tube. As a result, *Yoakim* fails to disclose or suggest at least one

individual and at least one second set of at least two resistors that are electrically linked together  
as required, in part, by Claims 1 and 17-18.

For at least the reasons discussed above, Applicants respectfully submit that independent Claims 1 and 17-18 and Claims 2-10, 13-16 and 19-25 that depend from these claims are novel, nonobvious and distinguishable from the cited reference.

For the foregoing reasons, Applicants respectfully request reconsideration of the above-identified patent application and earnestly solicit an early allowance of same.

Respectfully submitted,

BELL, BOYD & LLOYD LLC

BY 

Robert M. Barrett

Reg. No. 30,142

Customer No. 29157

Phone No. 312-807-4204

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